

# Maintenance Assessment Districts

Council District: 7  
Fund: 70214

Tierrasanta

Tierrasanta Maintenance Assessment District			
	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 ANNUAL
Positions	1.00	1.00	1.00
Personnel Expense	\$ 65,536	\$ 75,057	\$ 75,142
Non-Personnel Expense	551,456	1,043,331	1,136,719
<b>TOTAL</b>	<b>\$ 616,992</b>	<b>\$ 1,118,388</b>	<b>\$ 1,211,861</b>

The Tierrasanta Maintenance Assessment District (District) was established in 1972 to provide maintenance for landscaped center medians, open space and various streetlights and signs. The District maintains 232,145 square feet of landscaped medians, 167,783 square feet of paved medians, and 799.63 acres of dedicated open space (containing natural trees, vegetation, walking trails, picnic areas, benches and drainage facilities).

On February 24, 2003, the Tierrasanta Open Space Maintenance Assessment District Oversight Committee approved the Annual Fiscal Year 2004 Budget.

TIERRASANTA	FY 2003 ESTIMATE	FY 2004 ANNUAL
<b>BALANCE</b>	\$ 260,287	\$ 350,187
<b>Revenue</b>		
Assessments	\$ 518,460	\$ 542,749
Interest	11,745	18,658
Transfer from General Fund	236,139 <sup>(1)</sup>	232,147 <sup>(2)</sup>
City Contributions	45,962 <sup>(3)</sup>	68,120 <sup>(4)</sup>
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 812,306</b>	<b>\$ 861,674</b>
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$ 1,072,593</b>	<b>\$ 1,211,861</b>
<b>Expense</b>		
Personnel	\$ 75,057	\$ 75,142
Contractual	401,700	457,000
Incidental	93,587	108,346
Utilities	152,062	155,335
Contingency Reserve	-	416,038
<b>TOTAL EXPENSE</b>	<b>\$ 722,406</b>	<b>\$ 1,211,861</b>
<b>BALANCE</b>	<b>\$ 350,187</b>	<b>\$ -</b>
<b>Assessment per EBU: <sup>(5)</sup></b>	<b>\$ 52.84</b>	<b>\$ 54.93 <sup>(6)</sup></b>

<sup>(1)</sup> In Fiscal Year 2003, the City transferred \$236,139 from the General Fund. The Park and Recreation Department paid \$143,865 for maintenance by the District of 33.03 acres of parks, plus a retroactive payback amount of \$165,974 for underpayments made by the City for three years (Fiscal Year 1999 through Fiscal Year 2001), less overpayment amount of \$74,913 for 20.39 acres of parks made by the City in Fiscal Year 2002. The Library Department paid \$1,213 to cover maintenance by the District of 0.28 acres at the Tierrasanta Branch Library.

<sup>(2)</sup> In Fiscal Year 2004, the City will transfer from the General Fund \$232,147. The Park and Recreation Department will pay \$201,204 for maintenance by the District of 46.19 acres of parks at the City's average cost of \$4,356 per park acre. In addition, a onetime retroactive payback amount of \$29,600 is included for annualization of 8.15 acres for Tierrasanta Elementary School Joint Use and Serra High School Joint Use, which came on-line on September 1, 2002. The Library Department pays \$1,343 to cover maintenance by the District of 0.28 acres at the Tierrasanta Branch Library at the average cost of \$4,797 per library acre.

<sup>(3)</sup> In Fiscal Year 2003, the City contributed a general benefit of \$45,962. This consists of \$32,721 from Gas Tax as follows: \$41,786 for maintenance by the District of 232,145 square feet of landscaped medians at \$0.18 per square foot, and \$2,181 for maintenance by the District of 167,783 square feet of hardscaped medians at \$0.013 per square foot, less a onetime retroactive deduction of \$11,246 for over paid Gas Tax contribution for 31,238 square feet of landscaped medians at \$0.12 per square foot for three years (Fiscal Year 2000 through Fiscal Year 2002). In addition, the City contributed a general benefit of \$13,241 from the Environmental Growth Fund as follows: \$21,294 for maintenance of 799.63 acres of open space at the City's average cost of

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\$26.63 per acre less a onetime retroactive deduction of \$8,053 due to an Environmental Growth Fund over-contribution for 107.37 acres at \$25 per acre for three years (Fiscal Year 2000 through Fiscal Year 2002).

<sup>(4)</sup> In Fiscal Year 2004, the City will contribute a general benefit of \$68,120. This consists of \$43,967 from Gas Tax as follows: \$41,786 for maintenance by the District of 232,145 square feet of landscaped medians at \$0.18 per square foot, and \$2,181 for maintenance by the District of 167,783 square feet of hardscaped medians at \$0.013 per square foot. In addition, the City will contribute a general benefit of \$24,153 for maintenance of 907.00 acres of open space from the Environmental Growth Fund at the City's average cost of \$26.63 per acre.

<sup>(5)</sup> The District contains a total of 9,879.59 Equivalent Benefit Units (EBUs) in: Zone 1 (8,395.06 EBUs), Zone 2 (1,237.78 EBUs) and Zone 3 (246.75 EBUs).

<sup>(6)</sup> The assessment increase is based on the San Diego Urban Consumer Price Index (SDCPI-U) of 3.95 percent.